



Changes to Individual Tax Identification Number (ITIN) Application Procedures

- ITIN is required for a non-U.S. resident foreign national to file a joint tax return.
- Proof of identification/foreign status such as foreign passport is required to apply for ITIN.
- ** In accordance with the PATH Act, the IRS no longer accepts notarized copies (you certify that it is a true copy in front of notary) of foreign passports for ITIN applications. Copies of passports must be certified by the issuing authority.
- To avoid sending your original passport, you may visit your embassy or consulate in Japan and obtain a certified true copy of your passport. A notarized copy (you certify that it is a true copy in front of notary) is not acceptable.
- Japanese nationals and other foreign nationals whose embassies do not provide certified true copies may obtain a certified true copy of your foreign passport from U.S. Embassy in Tokyo; please visit the Embassy's website for more information.

Visit: <https://japan.usembassy.gov/e/acs/tacs7126a.html>

Visit: <https://www.irs.gov/individuals/individual-taxpayer-identification-number-itin>

or visit/call the RLSO Legal Assistance Office on the 2nd floor of the PSD building/046-816-8901